

# EXHIBIT B

# Hays Financial Consulting, LLC

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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SEC v. Travis Correll et al  
c/o S. Gregory Hays, Receiver  
3343 Peachtree Road, N.E.  
Suite 200  
Atlanta GA 30326

**Accountants and Financial Consultants to the Receiver**  
**For the Period from 1/1/2010 to 1/31/2010**

February 11, 2010

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	3.80 250.00/hr	950.00
Dwaine A. Butler	2.30 125.00/hr	287.50
J. Colt Conner, CFE	0.40 150.00/hr	60.00
Julie N. Hentosz, CFE	0.20 125.00/hr	25.00
K. Shelby Bao	0.40 170.00/hr	68.00
Kathryn A. Malek, PHR	1.80 180.00/hr	324.00
Monica Renaud	1.80 150.00/hr	270.00
Scott S. Askue, CIRA	15.00 300.00/hr	4,500.00
Shuwanda Y. Sloane, CFE	6.60 140.00/hr	924.00
<b>For professional services rendered</b>	<b>32.30</b>	<b>\$7,408.50</b>

Additional Charges :

Copying Cost	29.85
Document Storage	455.00
Federal Express	17.06
Postage	8.47
<b>Total costs</b>	<b>\$510.38</b>

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<b>Total amount of this bill</b>	<b>\$7,918.88</b>
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### Accountants and Financial Consultants to the Receiver

For the Period from 1/1/2010 to 1/31/2010

February 11, 2010

#### Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	8.50	2,112.50
Case Administration	5.40	1,588.00
Claims Administration & Objections	0.90	126.00
Fee / Employment Applications	0.90	218.00
Investor Communications and Reporting	5.90	830.00
Litigation Consulting	3.10	930.00
Tax Issues	7.60	1,604.00
<b>For professional services rendered</b>	<b>32.30</b>	<b>\$7,408.50</b>

#### Additional Charges :

Copying Cost	29.85
Document Storage	455.00
Federal Express	17.06
Postage	8.47
<b>Total costs</b>	<b>\$510.38</b>

<b>Total amount of this bill</b>	<b>\$7,918.88</b>
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### Accountants and Financial Consultants to the Receiver For the Period from 1/1/2010 to 1/31/2010

February 11, 2010

#### Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
1/8/2010	SSA Drafted email to Clark Will regarding [REDACTED]	0.20	60.00
	[REDACTED]	300.00/hr	
1/12/2010	SSA Telephone call from Charles Burnett regarding [REDACTED]	0.20	60.00
	[REDACTED]	300.00/hr	
	SSA Researched flow of frozen funds in the name of ATL II, Inc. and drafted email to Charles Burnett regarding [REDACTED]	2.30	690.00
	[REDACTED] Researched flow of frozen funds in the name of Silverton Capital. Drafted email on findings.	300.00/hr	
1/14/2010	DAB Discussed issues with Scott Askue regarding the recovery of records and client review of same.	0.20	25.00
		125.00/hr	
1/15/2010	JNH Reviewed and reconciled bank statement and documents for December 2009.	0.20	25.00
		125.00/hr	
1/18/2010	DAB Reviewed and recovered accounting records at the storage facility. Delivered records to Scott Askue for review.	1.10	137.50
		125.00/hr	
	SSA Updated and finalized accounting of transactions between defendants and Dwight Johnson. Began review and edit of affidavit on same.	2.80	840.00
		300.00/hr	
1/22/2010	DAB Reviewed and responded to email from Scott Askue regarding the recovery and transport of the accounting records.	0.20	25.00
		125.00/hr	
1/26/2010	DAB Retrieved accounting records for review by investigator from HFC offices, loaded, and delivered to warehouse.	0.80	100.00
		125.00/hr	
1/28/2010	SSA Reviewed and verified transactions for December 2009.	0.50	150.00
		300.00/hr	
	Subtotal	8.50	2,112.50
<u>Case Administration</u>			
1/5/2010	SSA Telephone call to Charles Burnett regarding [REDACTED]	0.20	60.00
	[REDACTED]	300.00/hr	
1/11/2010	SSA Reviewed fee order and drafted email to Kathy Malek regarding payment of same.	0.30	90.00
		300.00/hr	
1/12/2010	SSA Reviewed [REDACTED] by Charles Burnett.	0.30	90.00
	Drafted email with [REDACTED]	300.00/hr	

		<u>Hrs/Rate</u>	<u>Amount</u>
1/12/2010	SSA Telephone conference with Clark Will and Charles Burnett regarding [REDACTED]	0.40 300.00/hr	120.00
1/14/2010	SYS Discussed issues with Scott Askue regarding the status of distributions and other case related issues.	0.20 140.00/hr	28.00
1/18/2010	SSA Drafted email to and reviewed email form Clark Will regarding [REDACTED]	0.30 300.00/hr	90.00
	SSA Drafted email to the Receiver regarding status of case issues and interim report.	0.20 300.00/hr	60.00
1/19/2010	SSA Researched for status of various issues. Updated status report to the court.	1.60 300.00/hr	480.00
	SSA Reviewed and edited Interim Joint Status Report.	1.20 300.00/hr	360.00
1/20/2010	SSA Reviewed Interim Status Report and various emails regarding same. Researched issues and updated report as necessary.	0.70 300.00/hr	210.00
Subtotal		5.40	1,588.00

**Claims Administration & Objections**

1/4/2010	SYS Reviewed emails from investors requesting change of addresses and updated the investor database as necessary.	0.20 140.00/hr	28.00
1/18/2010	SYS Reviewed documents forwarded from investor [REDACTED] regarding her expired distribution check and followed up with Kathy Malek to have reissued. Telephone to [REDACTED] regarding same.	0.30 140.00/hr	42.00
1/20/2010	SYS Drafted email to Scott Askue regarding investors [REDACTED] and [REDACTED] and the filing of the Second Schedule of Supplemental Claims and followed up as necessary regarding same.	0.20 140.00/hr	28.00
1/28/2010	SYS Reviewed email messages from investors and followed up as necessary.	0.20 140.00/hr	28.00
Subtotal		0.90	126.00

**Fee / Employment Applications**

1/8/2010	SSA Reviewed and edited fee invoice for December 2009 for content and proper category.	0.30 300.00/hr	90.00
1/11/2010	KSB Prepared final invoices for HFC and the Receiver for December 2009.	0.40 170.00/hr	68.00
1/27/2010	SSA Reviewed fee invoice of Troutman Sanders.	0.20 300.00/hr	60.00
Subtotal		0.90	218.00

**Investor Communications and Reporting**

1/4/2010	SYS Reviewed voice and email messages from investors inquiring about the status of the final distribution and followed up with same.	0.40 140.00/hr	56.00
	SYS Reviewed emails from investor [REDACTED] and followed up with same as necessary.	0.20 140.00/hr	28.00
1/5/2010	SYS Reviewed email messages from investors and followed up with same as necessary.	0.20 140.00/hr	28.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/5/2010	SYS Telephone calls to and from investors inquiring about the final distribution and followed up with same.	0.40 140.00/hr	56.00
	SYS Telephone calls from investors and followed up as necessary.	0.20 140.00/hr	28.00
1/6/2010	SYS Reviewed voice mail messages from investors and followed up as necessary.	0.30 140.00/hr	42.00
1/7/2010	SYS Reviewed emails from investor [REDACTED] and followed up as necessary.	0.20 140.00/hr	28.00
1/8/2010	SYS Reviewed voice mail messages from investors regarding the status of the final distribution and followed up with same.	0.30 140.00/hr	42.00
1/11/2010	SYS Telephone calls from investors inquiring about the final distribution.	0.20 140.00/hr	28.00
	SYS Telephone calls from investors regarding the final distribution.	0.20 140.00/hr	28.00
1/12/2010	JCC Reviewed and responded to emails from Scott Askue regarding additions to website. Drafted email attaching documents to website manager regarding same.	0.20 150.00/hr	30.00
	SYS Telephone calls from investors and followed up as necessary.	0.20 140.00/hr	28.00
1/13/2010	SYS Reviewed email messages from Charles Burnett regarding [REDACTED] and followed up as necessary.	0.20 140.00/hr	28.00
	SYS Reviewed voice mail messages from investors inquiring about the status of distributions and followed up as necessary.	0.40 140.00/hr	56.00
1/15/2010	SYS Telephone calls from investors and followed up as necessary.	0.20 140.00/hr	28.00
1/18/2010	SYS Reviewed emails from investor [REDACTED] and followed up as necessary.	0.20 140.00/hr	28.00
	SYS Telephone calls from investors inquiring about the final distribution and followed up as necessary.	0.30 140.00/hr	42.00
1/19/2010	SYS Telephone calls from investors regarding the final distribution and followed up with same.	0.30 140.00/hr	42.00
1/21/2010	SYS Telephone calls from investors inquiring about the final distribution and followed up as necessary.	0.30 140.00/hr	42.00
1/22/2010	JCC Reviewed and responded to emails from Scott Askue regarding additions to website. Drafted email to website manager regarding same and attaching documents to be added.	0.20 150.00/hr	30.00
	SYS Telephone calls from investors and followed up as necessary.	0.20 140.00/hr	28.00
1/28/2010	SYS Telephone calls from investors and followed up as necessary,	0.20 140.00/hr	28.00
1/29/2010	SYS Telephone calls to and from investors inquiring about the status of the final distribution and to request copies of the Receiver's Joint status report and followed up as necessary.	0.40 140.00/hr	56.00
	Subtotal	5.90	830.00

**Litigation Consulting**

1/8/2010	SSA Telephone call from investigator regarding access to records.	0.20 300.00/hr	60.00
1/12/2010	SSA Researched for restitution amount against Neulan Midkiff. Drafted email to Clark Will regarding [REDACTED]	1.10 300.00/hr	330.00

			<u>Hrs/Rate</u>	<u>Amount</u>
1/15/2010	SSA	Drafted email to Dwaine Butler regarding locating select Texas related documents.	0.20 300.00/hr	60.00
1/19/2010	SSA	Monitored records as inspected by investigator.	1.60 300.00/hr	480.00
		Subtotal	3.10	930.00

**Tax Issues**

1/5/2010	SSA	Reviewed email from Dick Atcheson regarding Sentinel Funds K-1. Drafted response.	0.20 300.00/hr	60.00
1/7/2010	DA	Reviewed K-1's received from Sentinel Partners and the original 2007 and 2008 tax returns filed. Prepared schedules to support amended return.	1.20 250.00/hr	300.00
	DA	Prepared amended 2007 and 2008 Federal and Georgia returns for case based on recently received K-1's.	1.30 250.00/hr	325.00
1/12/2010	DA	Reviewed letter from the IRS asking about a tax return for Joshua Tree and drafted a response to the IRS to indicate everything consolidated into the Travis Correll return.	0.40 250.00/hr	100.00
	DA	Final review and processing of 2007 and 2008 amended tax returns for Travis Correll and Company for the IRS and Georgia Department of Revenue.	0.90 250.00/hr	225.00
1/22/2010	KAM	Began preparation of 4th quarter Form 940 for 2009.	0.50 180.00/hr	90.00
	KAM	Began preparation of 4th quarter Form 941 for 2009.	0.50 180.00/hr	90.00
1/25/2010	MR	Reviewed and prepared 1099's.	0.20 150.00/hr	30.00
1/26/2010	MR	Reviewed and prepared 1099's.	0.80 150.00/hr	120.00
	MR	Reviewed and prepared W-2's.	0.80 150.00/hr	120.00
1/29/2010	KAM	Researched and finalized 4th quarter 2009 Form 941 and annual Form 940 and sent to the IRS.	0.80 180.00/hr	144.00
	Subtotal		7.60	1,604.00

**For professional services rendered****32.30      \$7,408.50**

Additional Charges :

**Expenses**

1/1/2010	Document storage - January 2010	455.00
1/14/2010	FedEx to Quilling Selander Cummiskey	17.06
1/31/2010	Copying cost for January 2010.	29.85
	Postage charges for January 2010.	8.47
	Subtotal	510.38

**Total costs****\$510.38**

	<u>Amount</u>
Total amount of this bill	<u>\$7,918.88</u>



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**Accountants and Financial Consultants to the Receiver**  
**For the Period from 2/1/2010 to 2/28/2010**

March 05, 2010

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	2.80	350.00
	125.00/hr	
Julie N. Hentosz, CFE	0.20	25.00
	125.00/hr	
K. Shelby Bao	0.40	68.00
	170.00/hr	
Kathryn A. Malek, PHR	0.20	36.00
	180.00/hr	
Scott S. Askue, CIRA	7.30	2,190.00
	300.00/hr	
Shuwanda Y. Sloane, CFE	6.10	854.00
	140.00/hr	
<b>For professional services rendered</b>	<b>17.00</b>	<b>\$3,523.00</b>

Additional Charges :

Copying Cost	5.10
Document Storage	455.00
Federal Express	8.61
Postage	0.88
<b>Total costs</b>	<b>\$469.59</b>

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<b>Total amount of this bill</b>	<b>\$3,992.59</b>
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### Accountants and Financial Consultants to the Receiver

For the Period from 2/1/2010 to 2/28/2010

March 05, 2010

#### Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	1.50	311.00
Asset Disposition	2.80	350.00
Claims Administration & Objections	3.10	754.00
Fee / Employment Applications	1.20	308.00
Investor Communications and Reporting	4.50	630.00
Litigation Consulting	3.90	1,170.00
<b>For professional services rendered</b>	<b>17.00</b>	<b>\$3,523.00</b>

#### Additional Charges :

Copying Cost	5.10
Document Storage	455.00
Federal Express	8.61
Postage	0.88
<b>Total costs</b>	<b>\$469.59</b>

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March 05, 2010

#### Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
2/11/2010	JNH Reviewed and reconciled bank statement and documents for December 2009.	0.20 125.00/hr	25.00
2/12/2010	KAM Researched, updated and resent 1099 to new address.	0.20 180.00/hr	36.00
2/15/2010	SSA Drafted email to Clark Will regarding [REDACTED] [REDACTED] Drafted email to Charles Burnett regarding [REDACTED]	0.40 300.00/hr	120.00
2/24/2010	SYS Telephone calls and emails to investors regarding remaining outstanding distribution checks and discussed same with Scott Askue as necessary. Drafted email to Kathy Malek regarding same.	0.50 140.00/hr	70.00
	SSA Reviewed outstanding distribution checks and discussed same with Shuwanda Sloane.	0.20 300.00/hr	60.00
	Subtotal	1.50	311.00
<u>Asset Disposition</u>			
2/10/2010	DAB Reviewed and inventoried the assets at the storage facility. Prepared inventory listing of assets and additional equipment.	0.60 125.00/hr	75.00
2/16/2010	DAB Telephone calls to and from Richard Hunter regarding the sale of the remaining assets. Drafted email to Marc Hawkins regarding his interest in the assets.	0.20 125.00/hr	25.00
2/17/2010	DAB Discussed issues with Marc Hawkins regarding the disposition of the computer components and other assets.	0.40 125.00/hr	50.00
2/18/2010	DAB Discussed issues with Marc Hawkins regarding the sale of the computer components and other specific assets. Telephone call to Mark King regarding the analysis of the recovered computers.	0.40 125.00/hr	50.00
2/19/2010	DAB Reviewed and responded to email from Marc Hawkins regarding the proposal for the Cisco units and other assets. Reviewed listing and discussed same with Mr. Hawkins.	0.30 125.00/hr	37.50

			<u>Hrs/Rate</u>	<u>Amount</u>
2/23/2010	DAB	Reviewed email from Marc Hawkins regarding the sale of the Cisco equipment. Researched information regarding the value of the assets. Drafted email to Mr. Hawkins regarding same.	0.30 125.00/hr	37.50
2/24/2010	DAB	Telephone call to Marc Hawkins regarding the proposal for the computer components and equipment.	0.20 125.00/hr	25.00
2/25/2010	DAB	Telephone calls to and from Marc Hawkins regarding the sale of specific computer components and equipment. Reviewed inventory of equipment and discussed details with Mr. Hawkins.	0.40 125.00/hr	50.00
		Subtotal	2.80	350.00

**Claims Administration & Objections**

2/2/2010	SSA	Researched for status of payment to investor.	0.30 300.00/hr	90.00
2/10/2010	SYS	Reviewed email request from investor [REDACTED] and updated the investor database as necessary. Telephone call from [REDACTED] regarding same.	0.20 140.00/hr	28.00
2/12/2010	SYS	Reviewed information regarding investors that submitted investor claim forms late and drafted email to Scott Askue regarding same.	0.20 140.00/hr	28.00
2/22/2010	SSA	Prepared claim determination notice for [REDACTED] [REDACTED] Reviewed files for late allowed claims.	1.30 300.00/hr	390.00
2/24/2010	SYS	Telephone calls to and from investor [REDACTED] regarding her claim determination notice and followed up with same as necessary.	0.20 140.00/hr	28.00
	SYS	Reviewed email from investor [REDACTED] regarding his remaining outstanding distribution check, updated his mailing address in the investor database and followed up with same as necessary.	0.20 140.00/hr	28.00
	SSA	Drafted email to and reviewed email from Shuwanda Sloane regarding status of [REDACTED] claim.	0.20 300.00/hr	60.00
2/25/2010	SYS	Reviewed documents from [REDACTED] regarding a possible claim totaling [REDACTED] and drafted email to Scott Askue and Charles Burnett regarding [REDACTED]. Telephone call from [REDACTED] regarding same.	0.30 140.00/hr	42.00
2/26/2010	SSA	Reviewed and responded to email from Shuwanda Sloane regarding investor [REDACTED]	0.20 300.00/hr	60.00
Subtotal			3.10	754.00

**Fee / Employment Applications**

2/10/2010	SSA	Reviewed and edited fee invoice for January 2010.	0.50 300.00/hr	150.00
2/11/2010	KSB	Prepared final invoices for HFC and Receiver for January 2010.	0.40 170.00/hr	68.00
	SSA	Reviewed Troutman Sanders fee invoice for January 2010.	0.30 300.00/hr	90.00
		Subtotal	1.20	308.00

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Investor Communications and Reporting</u></b>			
2/1/2010	SYS Telephone calls from investors and followed up as necessary.	0.20 140.00/hr	28.00
2/2/2010	SYS Reviewed email messages from investors and followed up as necessary.	0.20 140.00/hr	28.00
	SYS Telephone from investor [REDACTED] regarding the receipt of her First Interim distribution and followed up as necessary.	0.20 140.00/hr	28.00
2/4/2010	SYS Telephone calls from investors and followed up as necessary.	0.20 140.00/hr	28.00
2/5/2010	SYS Telephone calls from investors inquiring about the status of the final distribution and followed up as necessary.	0.20 140.00/hr	28.00
2/8/2010	SYS Telephone calls from investors regarding the status of distributions and referred same to the company web site to review the Receiver's Joint status report.	0.40 140.00/hr	56.00
	SYS Telephone calls from investors regarding the status of distributions and referred same to the web site to review the Receiver's Joint status report.	0.40 140.00/hr	56.00
2/10/2010	SYS Telephone calls from investors inquiring about the final distributions and followed up with same as necessary.	0.30 140.00/hr	42.00
2/11/2010	SYS Telephone calls from investors inquiring about the status of distributions and followed up as necessary.	0.20 140.00/hr	28.00
2/22/2010	SYS Reviewed emails inquiring about the status of the final distributions and followed up as necessary.	0.20 140.00/hr	28.00
	SYS Reviewed voice mail messages from investors and followed up as necessary.	0.50 140.00/hr	70.00
2/23/2010	SYS Telephone calls from investors inquiring about the status of the final distribution and followed up as necessary.	0.40 140.00/hr	56.00
2/24/2010	SYS Telephone calls from investors regarding tax issues and referred same to the company web site as necessary for assistance.	0.20 140.00/hr	28.00
	SYS Telephone calls from investors regarding the final distributions and followed up as necessary.	0.40 140.00/hr	56.00
2/25/2010	SYS Telephone call to and from investor [REDACTED] regarding his [REDACTED] claim and followed up as necessary regarding same. Prepared copy of Joint Status report for mailing as requested.	0.20 140.00/hr	28.00
2/26/2010	SYS Telephone calls to and from investors inquiring about the status of the final distribution and followed up with same as necessary.	0.30 140.00/hr	42.00
	Subtotal	4.50	630.00
<b><u>Litigation Consulting</u></b>			
2/25/2010	SSA Reviewed request of investigators in the Greg Thompson matter. Reviewed file and drafted email to Clark Will and Charles Burnett regarding [REDACTED]	0.40 300.00/hr	120.00
	SSA Telephone calls from Charles Burnett regarding [REDACTED]	0.40 300.00/hr	120.00
	SSA Performed various online searches for information relating to Winstar Investments, Greg Johnson and Five Star Energy.	2.60 300.00/hr	780.00
2/26/2010	SSA Telephone call from Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
	[REDACTED] Drafted email to the investigator regarding same.		

	<u>Hrs/Rate</u>	<u>Amount</u>
2/26/2010 SSA Telephone call from Charles Burnett regarding [REDACTED] [REDACTED]	0.20 300.00/hr	60.00
Subtotal	3.90	1,170.00
<b>For professional services rendered</b>	<b>17.00</b>	<b>\$3,523.00</b>
Additional Charges :		
<b><u>Expenses</u></b>		
2/1/2010 Document storage - February 2010		455.00
2/8/2010 FedEx to IRS 1/29/10		8.61
2/28/2010 Copying cost for February 2010.		5.10
Postage charges for February 2010.		0.88
Subtotal		469.59
<b>Total costs</b>		<b>\$469.59</b>
<b>Total amount of this bill</b>		<b>\$3,992.59</b>